



General Assembly

***Amendment***

*January Session, 2011*

LCO No. **6393**

**\*SB0024606393SR0\***

Offered by:

SEN. RORABACK, 30<sup>th</sup> Dist.

To: Subst. Senate Bill No. **246**

File No. 557

Cal. No. 339

***"AN ACT ESTABLISHING A DATE FOR THE SUBMISSION OF  
PERSONAL PROPERTY DECLARATIONS AND PROPERTY TAX  
EXEMPTIONS BY FARMERS."***

1 After the last section, add the following and renumber sections and  
2 internal references accordingly:

3 "Sec. 501. Subdivision (41) of section 12-81 of the general statutes is  
4 repealed and the following is substituted in lieu thereof (*Effective July*  
5 *1, 2011*):

6 (41) Dairy and beef cattle, oxen, asses, horses and mules, owned and  
7 kept in this state;

8 Sec. 502. Subsection (a) of section 12-91 of the general statutes is  
9 repealed and the following is substituted in lieu thereof (*Effective July*  
10 *1, 2011*):

11 (a) All farm machinery, except motor vehicles, as defined in section  
12 14-1, to the value of one hundred thousand dollars, [any horse or pony  
13 which is actually and exclusively used in farming, as defined in section

14 1-1,] when owned and kept in this state by, or when held in trust for,  
15 any farmer or group of farmers operating as a unit, a partnership or a  
16 corporation, a majority of the stock of which corporation is held by  
17 members of a family actively engaged in farm operations, shall be  
18 exempt from local property taxation; provided each such farmer,  
19 whether operating individually or as one of a group, partnership or  
20 corporation, shall qualify for such exemption in accordance with the  
21 standards set forth in subsection (d) of this section for the assessment  
22 year for which such exemption is sought. Only one such exemption  
23 shall be allowed to each such farmer, group of farmers, partnership or  
24 corporation. Subdivision (38) of section 12-81 shall not apply to any  
25 person, group, partnership or corporation receiving the exemption  
26 provided for in this subsection."